

**ORDINANCE NO. 2004-08-24**

**AN ORDINANCE OF THE CITY OF MIAMI GARDENS, FLORIDA, ADOPTING AN OCCUPATIONAL LICENSE TAX PURSUANT TO CHAPTER 205, FLORIDA STATUTES (1999); PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Miami Gardens was incorporated on May 13, 2003; and

**WHEREAS**, occupational license taxes for the privilege of engaging in or managing any business profession of occupation within the jurisdiction of the City of Miami Gardens have been heretofore collected by Dade County only, in accordance with Section 8A-171 of the Code of Miami-Dade County; and

**WHEREAS**, the City of Miami Gardens is now fully operational, and is granted the right and ability to enact and enforce its own occupational license tax pursuant to Section 205.042, Florida Statutes (1999), which provides that the governing body of an incorporated municipality may levy by appropriate ordinance an occupational license' tax on business professions or occupations within it jurisdiction;

**WHEREAS**, pursuant to Sections 4.9, 8.3 and 8.4 of the Charter of the City of Miami Gardens, the City levied and collected occupational license taxes pursuant to Miami-Dade County occupational license ordinance; and

**WHEREAS**, pursuant to Section 205.0315, Florida Statutes, the City of Miami Gardens can adopt its own occupational license ordinance based upon the rate structure and classifications adopted by adjacent local governments that have implemented Section 205.0535, Florida Statutes; and

**WHEREAS**, the City of Miramar has previously adopted an occupational license rate structure and classifications and, the City of Miami Gardens would like to impose the rate structure and classifications that have been imposed by Miramar.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, AS FOLLOWS:**

**Section1.      Definitions.**

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Average annual inventory* means one-twelfth of the sum of a person's inventory on hand, in storage, in a floor plan arrangement or held on consignment for each month of the person's preceding fiscal year, at cost.

*Business* means and includes all vocations, occupations, professions, enterprises establishments, and all activities and matters, together with all devices, machines, vehicles and appurtenances used therein, any of which are conducted for private profit or benefit, either directly or indirectly, on or from any Premises in the City; "Business" does not include the customary activities of religious, charitable, non-profit service clubs and organizations, or educational nonprofit institutions as those terms are defined in Chapter 205, F.S. (1999).

*Employee* means persons who occupy a position of employment in any business as defined hereunder.

*License* means an occupational license issued by the City in accordance with this article.

*Licensee* means any person to whom a License has been issued by the City.

*Merchandise* means any goods, wares or commodities bought or sold in the usual course of trade, wholesale or retail, including necessities, provisions and articles for immediate consumption

*Merchant* means any person engaged in the business of selling merchandise at retail or wholesale, including merchandise agencies, merchandise brokers, dealers, distributors, jobbers, buying clubs and all others whose business includes the sale of merchandise, except a manufacturer or processor who creates or fabricates an entirely new or different product or article from inventory. Vendors of feed or flour, bottling works, processors of bakery and dairy products, stone works, planers or shapers of lumber and other persons who do not create an entirely new or different article shall be deemed merchants for the purposes of this article.

*Person* means any individual, firm, partnership, joint venture, syndicate, or other group or combination acting as a unit, association, corporation, estate, trust, business trust, trustee, executor, administrator, receiver, or other fiduciary.

*Premises* means all lands, structures, places, and also the equipment and appurtenances connected or used therewith or as a base for any Business, and any personal property which is either affixed to or is otherwise used in connection with any such Business.

*Profession* means a vocation or occupation requiring special, usually advanced, education and skill.

*Shall.* The word "shall" is always mandatory and not merely directory.

*Stock* See Merchandise.

*Tax* means the applicable occupational License Tax imposed pursuant to this article.

*City License Officer* means the City Manager and/or his designee, who may be a code compliance officer as may be defined in any future Code Enforcement Ordinance.

Section 2. License required.

The city manager or his designee shall develop administrative procedures relating to the issuance of business licenses and designate the department responsible for implementing said procedures and issuing the appropriate licenses. Every person engaged in or managing any business, profession or occupation in the city is required to have a city license and shall, on or before October first annually before engaging in or managing any business, profession or occupation, register with the city, their names, profession or occupation, and their place of business. In the event that October 1 falls on a weekend or holiday, the license shall be due and payable on or before the first working day following October 1. No person shall engage in or manage any such business, profession or occupation until after having been licensed and without first having paid the amount of Tax required in Section 11 below.

A. This requirement shall apply to:

- (1). Any person who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any business within the city;
- (2). Any person who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any profession or occupation within the city.
- (3). Any person who utilizes their home for uses as outlined in subsection (1) or (2) above within authorized business activities.
- (4). Any person who does not qualify under the provisions of subsection (1) or (2) above and who transacts any business or engages in any occupation or profession in interstate commerce where such license tax is not prohibited by section 8 of article I of the United States Constitution.

B. No occupational license shall be required to engage in activities for which a temporary permit or canvassing permit is required.

C. The customary religious, charitable or educational activities of nonprofit religious, nonprofit charitable and nonprofit educational institutions in this state are exempt from the requirements of this article. Proof of exemption under this section shall be made to the business tax division under oath upon forms to be furnished by the business tax division.

D. Section 3. Purpose; adoption of State law.

This article is enacted for the purpose of complying with chapter 205, F.S. (1999). The terms and provisions of Chapter 205, F.S. (1999) and any subsequent amendments thereto are hereby adopted and made a part of this article by reference.

Section 4. Separate License for each place of Business.

A separate License shall be obtained in the manner prescribed in this Ordinance for each place of Business as if each such place of Business were a separate Business.

Section 5.      Term of License and transfer.

- A. No License shall be issued for more than one year.
- B. For each license obtained between October first and April first the full tax for one (1) year shall be paid, and for each license obtained between April first and September thirtieth, one-half the full tax for one (1) year shall be paid.
- C. Licenses may be transferred to the new owner of a Business upon a bona fide sale of the Business, and upon payment of a transfer fee of \$10.00 and presentation to the City of the original License and evidence of the sale.
- D. Upon written request and presentation of the original License, any License may be transferred from one Premises to another Premises within the City upon payment of a transfer fee of \$10.00.
- E. Upon written request and presentation of the original License by the Licensee and any proof as required by the City, a change of Business name may be made upon payment of a fee of \$10.00.
- F. It shall be the duty of every Person assuming operation of or purchasing an existing Business which is required to be licensed under this article to notify the City License Officer and to comply with the requirements of this article within 30 days of such assumption or purchase.

Section 6.      Due date for payment of occupational License Tax delinquent payment; penalties.

- A. Licenses shall be sold by the City commencing on September 1 of each year. The Tax shall be due and payable on October 1 of each year. If October 1 falls on a weekend or holiday, the Tax shall be due and payable on or before the first working day following October 1. Those Licenses not issued by October 1 shall be considered delinquent and subject to a delinquency penalty of ten percent (10%) for the month of October, plus an additional five percent (5%) penalty for each month of delinquency thereafter until paid; provided, that the total delinquency penalty shall not exceed 25% of the Tax due.
- B. Any Person engaging in or managing any Business without first obtaining a License, if required under this article, shall be subject to a penalty of 25 % of the Tax determined to be due, in addition to any other penalty provided by law or ordinance.
- C. It is hereby declared to be unnecessary for the city to send out bills or notices to persons engaged in business in the city with respect to the payment or nonpayment of

license taxes.

Section 7. Issuance of License: Application.

- A. No License shall be issued except upon written application filed with the City License Officer. Such application shall be filed on forms prescribed by the City and shall include a statement, under Oath, detailing the full and complete information necessary to calculate the applicable Tax. An application fee of \$10.00 shall be assessed for either the issuance or transfer of such license.
- B. It shall be unlawful for any Person applying to the City License Officer for a License to make a false statement in connection with any application for a License under this article.
- C. All occupational licenses shall be applied for and issued in the real name of the applicant. In cases where the applicant does or will do business under a fictitious trade name or firm name, the application and license, if issued, will show the real name as well as the fictitious trade or firm name of the applicant. In such case, the applicant will deliver to the City either its application for registration of a fictitious name pursuant Section 865.09, Florida Statutes, or, if such a name is already registered, shall deliver to the City a Certificate of Status from the Division of Corporations acknowledging the name registration and its current status.
- D. Any person beginning any new business under a classification covered by this article, the business tax for which is based on average annual inventory, shall pay all the business taxes required by this article and shall pay the merchant's tax based upon initial inventory, at cost. If any business is operated less than twelve (12) months during the preceding business tax year, the business tax shall be arrived at by taking the average monthly inventory for that part of the year to arrive at the amount for the current business tax year.

Section 8. Display of License.

Each License issued by the City shall be displayed conspicuously at the place of Business and in such a manner as to be open to the view of the public and subject to the inspection of all duly authorized officers of the City. Failure to display the License in the manner provided for in this section shall result in the payment of a penalty equal to the Tax applicable to the Business for which the License was obtained.

Section 9. City License Officer: duties.

The City Manager or his designee shall be the License Officer, shall collect all Taxes and shall issue Licenses in the name of the City to all Persons or Businesses qualified under the provisions of this article and shall:

- A. Investigate and determine the eligibility of any applicant for a License and/or the

current status of any License as prescribed in this article.

- B. Examine the books and records of any applicant or Licensee when reasonably necessary to the administration and enforcement of this article.
- C. Notify any applicant of the acceptance or rejection of his application and shall, upon his refusal of any License, at the applicant's request, state in writing the reasons therefore and deliver them to the applicant in accordance with Section 13 herewith.

Section 10. Examination of records.

- A. Any person who has paid, or is required to pay, a business tax pursuant to this article shall upon demand by the business tax division or the designated agent thereof, open for inspection during normal business hours all portions of such business and furnish the business tax division or designated agent thereof, for inspection and examination, all books and records of such business, to enable the business tax division or the designated agent thereof to determine the proper classification of such business and the correct amount of business tax therefore.
- B. It is the duty of every person engaging in or continuing to engage in the city in any business or exercising any privilege subject to a business tax to maintain the following: suitable records of the average annual inventory of the business; all invoices of goods and merchandise purchased or received for resale. Such records shall be maintained for a period of two (2) years, and shall be provided to the business tax division for inspection upon request.
- C. It is unlawful for any business tax receipt holder, any person subject to a city business tax or for any servant, agent, manager or worker of such person, by whatever name or title he may be known, to fail or refuse to perform any duty imposed upon the business tax receipt holder or person who may be due to pay a business tax.
- D. It is unlawful for any person referred to in this section to fail or refuse to surrender for inspection any records, books or memoranda referenced herein which may be in their charge, custody or supervision, refuse to answer reasonable interrogations or obstruct or interfere with the business tax division or other authorized person in obtaining information necessary or pertinent for determining the proper business tax amount.
- E. It is unlawful for any servant, agent, manager or worker of any person subject to this article who has custody of, or who is charged with the safekeeping, receiving, sale or accounting of, any goods or merchandise or the managing, control or supervision of any business, occupation or profession for which a city business tax is required, to act or perform in such capacity for such person without complying with the provisions of this ordinance.

Section 11. Occupational License Tax Schedule.

Taxes for businesses, categories, occupations or professions are hereby levied and imposed as in accordance with Exhibit "A" which is attached hereto and incorporated herein by reference. The categories listed in this section constitute and set forth the lawful, permissible businesses within the city.

- A. In the event application is made for a license not specifically enumerated in this section, the city manager or designee shall have the authority to determine the most nearly similar category that shall apply to the applicant or use the unclassified category.
- B. Persons having what is known as chain stores and operating warehouses to replenish their chain stores who sell from the warehouse or depot are liable for the business tax as a merchant for every warehouse or depot in addition to the chain store business tax.

Section 12. Approval of business location required.

No license shall be issued for any Business until the location of the Business is first approved by the Planning, Building and Zoning Department of the City as to its compliance with zoning and other regulatory ordinances of the City.

Section 13. Denial of license application.

Any person whose application for license has been rejected as provided in this Ordinance, shall have the right to appeal the decision of the City Manager to the City Council by appropriate written petition and shall be heard by the City Council at its next regular meeting, provided however, that the petition is filed with the City Council at least 10 days prior to the regular meeting of the City Council.

Section 14. Renewal of license.

- A. Any current occupational license may be renewed for each new license year by the License officer without prior approval of any other departments, provided the applicant signs the following certification:
  - (1) "I the undersigned hereby certifies that the license for which I am now applying is one for a renewal of a current occupational license which is now in full force and effect, and that I have not changed the authorized use of the premises and do not plan to make any physical or structural changes to the premises."
- B. Any renewal application, in which the applicant changes the authorized use of the premises or makes or proposes any physical or structural changes in the premises, shall be reprocessed as if the license were a new license.

Section 15. Lost or stolen licenses, issuance of a duplicate.

A duplicate occupational license shall be issued by the City license officer to replace any license or special permit previously issued which has been lost, stolen, defaced or destroyed without any willful conduct on the part of the Licensee upon the filing by the Licensee of an affidavit sworn to before a notary public of this State attesting to that fact and paying to the license officer the fee of \$10.00 to reimburse the City for any expense incidental to executing and delivering each duplicate license.

Section 16. Obtaining license by false statement.

Any license obtained under the provisions of this Ordinance upon a misrepresentation of a material conflict shall be deemed null and void and the Licensee who was thereafter engaged in any business under such license shall be subject to prosecution for doing same without a license with the same effect and degree as though no such license had ever been issued.

Section 17. Occupational License does not permit illegal activity.

No license shall be granted until there has been full compliance with all applicable City ordinances and no license which may have been granted without full and complete compliance with the provisions of this article shall be a protection to the applicant in any civil or criminal proceeding. The issuance or possession of a valid occupational license obtained under the provisions of this Ordinance does not constitute an approval of any offense, illegal activity or act prohibited by law.

Section 18. Revocation of occupational license.

The City License Officer is granted authority and is charged with the duty to revoke, refuse to renew or suspend any license heretofore issued as follows:

A. Grounds: The following matters shall be taken into consideration as grounds for revocation:

- (1) the number, frequency, and severity of complaints received from the public;
- (2) the number, frequency, and severity of existing code violation;
- (3) the number frequency and severity of similar prior code violations and or complaints;
- (4) the effects of continued uses and operations on the surrounding properties, including the effect on occupants and tenants thereof;
- (5) the effects of such continued uses and operations on the health and safety of the residents and citizens of the City and general public;
- (6) any additional factors or considerations which may reasonably be calculated to materially affect public health, safety and welfare;
- (7) any unlawful activity;
- (8) if the Licensee permits premises to be utilized for solicitation for prostitution, pandering, lewd and lascivious behavior, sale, distribution or display of obscene materials or conduct; sale or possession of any controlled substances or narcotic; and



- (9) failure of Licensee to comply with any provision of this Ordinance.
- (10) lack of refuse collection service.
- (11) Misrepresentations in the application or affidavit.

B. Procedure:

- (1) The City License Officer may petition the City Manager (or, in the case of the City Manager, he shall issue a petition) to revoke, suspend or refuse to issue or renew a license on any grounds set forth in Section 18A hereinabove. The petition shall set forth the grounds upon which the petition is issued. Written notice of the hearing and the petition shall be served upon the Licensee by certified mail, return receipt requested at the address in the application not less than five (5) days prior to the hearing. Alternate service may be made by delivery of the petition and notice of hearing to the place of business provide posting thereon five days prior to the hearing. If no appeal is taken by the Licensee as provided herein, the occupational license shall be automatically revoked. Upon revocation of the occupational license, the Licensee shall immediately cease doing business in any location listed therein.
- (2) At any time prior to the expiration of thirty (30) days following the receipt of service of the notice of intent to revoke occupational license from the City, the Licensee may request in writing that the City Manager schedule a hearing on the basis that he/she wishes to appeal the pending revocation notice. A hearing will be set by the City License Officer within fifteen (15) days after such Officer is notified in writing by said person that he or she desires a hearing. The Licensee shall receive a minimum of five (5) days written notice of the hearing which shall set forth the time and place for the public hearing on the petition.
- (3) The hearing shall be conducted by the City Council (or a Board or hearing officer as the case may be, and as such authority may be delegated by the City Council by separate ordinance). The City License Officer may be represented at the hearing by the City Attorney or a special City Attorney appointed for such purpose, and the Licensee may be represented by legal counsel at his/her own expense.
- (4) The hearing shall be conducted in an informal manner and the formal rules for admission of evidence in court shall not apply, provided, however, that the Licensee shall be entitled to present evidence and witnesses and shall have a right to cross examine at all times.
- (5) The proceedings at the hearing shall be recorded on tape by the City Clerk and shall be conducted as follows:
  - (a) The City License Officer shall present testimony in evidence.

- (b) The Licensee shall then present testimony in evidence.
- (c) Each side shall have the right of cross-examination.
- (d) City Council or its delegated board shall have the right of inquiry.
- (e) The party shall have the right to present rebuttal evidence.
- (f) Upon completion of the presentation of testimony in evidence, the hearing shall be closed, and the City Council or its designated board shall analyze testimony in evidence so presented and shall render a decision by majority vote either confirming or denying the determination of the City License Officer.
- (g) This decision shall be reduced to writing within five (5) days of the hearing, and copies thereof shall be furnished to the City License Officer and the Licensee.
- (h) This decision shall be appealable within thirty (30) days of such written order to the Circuit Court of the Eleventh Judicial Circuit of the State of Florida, or by such other remedy as may be provided by Florida law
- (i) Upon the time period for such appeal having expired, and no such appeal having been filed, or upon the expiration of such appeal procedures resulting in the affirmation of the decision of the City Council or its designated board of a written decision confirming the determination of the City License Officer, the occupational license shall stand automatically and immediately revoked and no new license shall be issued. Upon revocation, the Licensee shall immediately cease doing business in any location listed therein.
- (j) No application for a license shall be considered by the City until one (1) year after the date of any revocation or non-renewal.

Section 19. Special Provisions of Revocation of Adult Entertainment Establishment Occupational Licenses.

- A. In the event that a person holding a current occupational license for the operation of an adult entertainment establishment shall be convicted of any offense involving moral turpitude in connection with the operation of such adult entertainment establishment by a court of competent jurisdiction, the City License Officer shall immediately issue a written notice of intent to revoke the occupational license.

B. Procedures set forth in Section 18 hereinabove shall be utilized in connection with the revocation of license pursuant to this Section.

Section 20. Duty of owners, proprietors, officers, agents, managers, etc., to comply with ordinance.

It is the duty of all owners, proprietors, officers, agents, managers, etc., of all businesses to see that all businesses comply with the provisions of this article. Each owner, proprietor, officer, agent, manager, etc., of any business required by this article to pay a business tax who shall carry on or conduct such business without having made the payments and otherwise complied with the terms of this article shall be subject to the same penalty imposed upon persons violating the provisions of this article. In the absence of any owner, proprietor, officer, agent or manager, any person operating or in charge of any business being conducted without complying with the requirements of this article shall be subject to the same penalty imposed upon persons violating provisions of this Code.

Section 21. Severability.

Provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall be held to be invalid or unconstitutional, shall decision shall not affect the validity of the remaining section, sentences, clauses and phrases of this Ordinance, but they shall remain in effect it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

Section 22. Inclusion in Code.

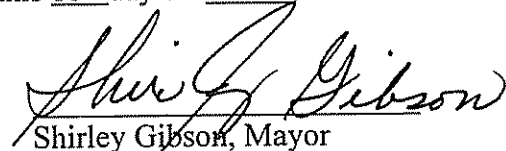
It is the intention of this Council and is hereby ordained that the provisions of this Ordinance shall become and made part of the City of Miami Gardens; that the Sections of this Ordinance may be renumbered or re-lettered to accomplish such intentions, and that the word "Ordinance" shall be changed to Section or other appropriate word.

Section 23. Effective Date.


This Ordinance shall become effective upon adoption on second reading.

PASSED on first reading this 25<sup>th</sup> day of February, 2004.

PASSED AND ADOPTED on second reading this 10<sup>th</sup> day of March, 2004.

  
Shirley Gibson, Mayor

ATTEST:

  
Ronetta Taylor, City Clerk

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:  
Hans Ottinot, Interim City Attorney

Motion on Second Reading by: Councilwoman Watson  
Second on Second Reading by: Councilwoman King

**VOTE: 7-0**

Mayor Gibson	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Vice Mayor Aaron Campbell	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Councilman Melvin L. Bratton	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Councilman Oscar Braynon	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Councilwoman Audrey King	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Councilwoman Sharon Pritchett	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Councilwoman Barbara Watson	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

## SECTION 11: APPENDIX A License Tax Schedule

For the purposes of this section, inventory shall mean the average selling value of annual inventory owned by the business, exclusive of excise tax. License tax fees for the following business occupations and/or professions are hereby levied and imposed as follows, provided that no license or combination of licenses for a single entity at a single business location shall exceed ninety thousand dollars (\$90,000.00).

**Occupational License taxes for the following business, occupations and/or professions are hereby levied and imposed:**

### A

(10)	ABSTRACT, TITLE, TITLE INSURANCE, PROP CLOSING	150 00
(20)	ACTIVITY COORDINATORS/DIRECTORS - RECREATION	100 00
(30)	ADOLESCENT/TEEN RECREATION CENTERS	100 00
(40)	ADVERTISING-PRODUCTS AND SERVICES	100 00
(50)	AMBULANCE SERVICE	100 00
(60)	AMUSEMENT CENTERS	200 00
(70)	AMUSEMENT CENTERS 1 TO 25 MACHINES	200 00
(80)	AMUSEMENT CENTERS 26 TO 50 MACHINES	300 00
(90)	AMUSEMENT CENTERS 51 TO 75 MACHINES	450 00
(100)	AMUSEMENT CENTERS 76 TO 100 MACHINES	500 00
(110)	AMUSEMENT CENTERS OVER 100 MACHINES-EACH MACHINE	7 00
(120)	AMUSEMENT MACHINES-DISTRIBUTORS	125 00
(130)	AMUSEMENT MACHINES-EACH MACHINE AS ACCESSORY USE	30 00
(140)	AMUSEMENT PARK PER MACHINE	100 00
(150)	AMUSEMENT PARKS 1	100 00
(160)	ANIMAL GROOMING	100 00
(170)	ANIMAL-CLINIC/HOSPITAL	100.00
180)	ANIMAL-EXHIBITIONS PER DAY	125 00
(190)	ANIMAL-EXHIBITIONS PER WEEK	300 00

(200)	ANIMAL-KENNEL	200 00
(210)	ANSWERING SERVICE	100 00
(220)	ANTIQUE SHOP	125 00
(230)	APARTMENT EACH UNIT	6 00
(240)	ARCHERY/GUN RANGES	100 00
(250)	ARMORED CAR SERVICES	100 00
(260)	ASTROLOGERS/CLAIRVOYANTS	150 00
(270)	AUCTION COMPANIES/STORE	700 00
(280)	AUCTIONEERS	40 00
(290)	AUTO DEALER RENTAL CARS 1 TO 25	100 00
(300)	AUTO DEALER RENTAL-EACH ADDITIONAL CAR OVER 25	9 00
(310)	AUTO DETAILING	100 00
(320)	AUTO DRIVING SCHOOL	100 00
(330)	AUTO PAINT AND BODY	80 00
(340)	AUTO SHIPPING AGENCY	100 00
(350)	AUTO TAG AGENCIES	60 00
(360)	AUTO WRECKING	80 00
(370)	BAKERY'S - AS ACCESSORY USE	100 00

**B**

(380)	BAKERY'S - RETAIL	100 00
(390)	BAKERY'S - WHOLESALE	100 00
(400)	BALLROOMS/DANCE CLUB	100 00
(410)	BANQUET/PARTY CATERERS	40 00
(420)	BANQUET/PARTY CATERERS - AS ACCESSORY USE	50 00
(430)	BARBER SHOP - FOR EACH ACCESS ACTIVITY	30 00

(440)	BARBER SHOP - EACH CHAIR OVER 5 CHAIRS	10 00
(450)	BARBER SHOP - UP TO 5 CHAIRS	100 00
(460)	BAR/LOUNGE (W/LIVE, SEE NIGHT CLUB)	200 00
(470)	BEAUTY SHOP - FOR EACH ACCESS ACTIVITY	50 00
(480)	BEAUTY SHOP/NAIL SALON-1 TO 5 TECHNICIANS/OPERATORS	100 00
(490)	BEAUTY SHOP/NAIL SALON, EACH ADDITIONAL OPERATOR OVER 5	10 00
(500)	BICYCLE, SCOOTERS, MOPEDS ETC (SALES,RENTAL,REPAIR)	100 00
(510)	BILLIARD HALL - EACH TABLE	15 00
(520)	BILLING SERVICE	125 00
(530)	BINGO HALL	250 00
(540)	BLOOD BANKS/STORAGE FACILITIES	200 00
(550)	BLUEPRINTING	100 00
(560)	BOATS FOR SALE/RENTAL	100 00
(570)	BOILER/MACHINE/FOUNDRIES-SHOPS	140 00
(580)	BONDSMEN PROFESSIONAL (CASH)	350 00
(590)	BONDSMEN PROFESSIONAL (SURETY)	150 00
(600)	BOWLING ALLEY - EACH LANE	25 00
(610)	BROKER - CEMETERY	125 00
(620)	BROKERAGE FIRMS - COMMODITIES	150 00
(630)	BROKERAGE FIRMS - STOCKS, BONDS	150 00
(640)	BROKERAGE FIRMS - YACHTS	100 00
(650)	BROKERS MORTGAGE LOANS	150 00
(660)	BROKERS - CUSTOMS AND OTHERS	125 00
(670)	BROKERS - FUTURES OR OPTIONS	125 00
(680)	BURGLAR ALARM/MONITORING COMPANIES	100 00
(690)	BUS COMPANIES - INTRASTATE ONLY	125 00

(700)	BUS COMPANIES - PER EACH BUS	50 00
-------	------------------------------	-------

**C**

(710)	CANTEEN WAGON OR CAFE - EACH VEHICLE	100 00
-------	--------------------------------------	--------

(720)	CAR WASH	80 00
-------	----------	-------

(730)	CARPENTER SHOPS	100 00
-------	-----------------	--------

(740)	CARPET AND RUG CLEANING	90 00
-------	-------------------------	-------

(750)	CARPET INSTALLATION	100 00
-------	---------------------	--------

(760)	CARPET SALES (NO INVENTORY)	100 00
-------	-----------------------------	--------

(770)	CEMETERY/MAUSOLEUM	120 00
-------	--------------------	--------

(780)	CHECK CASHING STORE	200 00
-------	---------------------	--------

(790)	CHEMICAL TOILETS	100 00
-------	------------------	--------

(800)	CHILD CARE SERVICES	40 00
-------	---------------------	-------

(810)	CONCRETE MIXER - EACH TRUCK	40 00
-------	-----------------------------	-------

(820)	CONSULTANTS - EACH	150 00
-------	--------------------	--------

(830)	CONTRACTORS - BUILDING	120 00
-------	------------------------	--------

(840)	CONTRACTORS - GENERAL	120 00
-------	-----------------------	--------

(850)	CONTRACTORS - SPECIALTY	100 00
-------	-------------------------	--------

(860)	CONTRACTORS - SUB BUILDING	100 00
-------	----------------------------	--------

(870)	CONVALESCENT/NURSING HOME	80 00
-------	---------------------------	-------

(880)	COUNTRY CLUB	450 00
-------	--------------	--------

(890)	CREDIT BUREAUS	100 00
-------	----------------	--------

**D**

(900)	DATA PROCESSING - SERVICE AGENCY	125 00
-------	----------------------------------	--------

(910)	DATA PROCESSING - SOFTWARE DEVELOPMENT	150 00
-------	--	--------

(920)	DEALERS - SECONDHAND FIREARMS	200 00
-------	-------------------------------	--------



(930)	DEALERS - SECONDHAND GOODS/CONSIGNMENT	125 00
(940)	DELIVERY SERVICES	100 00
(950)	DELIVERY SERVICES - PER EACH VEHICLE	20 00
960)	DIALYSIS CENTERS	200 00
(970)	DISC JOCKEY (SEE ENTERTAINMENT)	100 00
(980)	DRESSMAKING AND ALTERATIONS	100 00
(990)	DRY CLEANING PLANT	100 00
(1000)	DRY CLEANING PLANT PICKUP STATION	100 00

## E

(1010)	ELECTRIC LIGHT AND POWER COMPANIES	500 00
(1020)	EMPLOYMENT AGENCIES	125 00
(1030)	ENTERTAINMENT - MOBILE (CLOWN, MAGICIAN ETC)	100 00
(1040)	ESCORT SERVICE	300 00
(1050)	EXPRESS COMPANIES - INTRASTATE BUSINESS ONLY	225 00
(1060)	EXTERMINATORS	125 00

## F

(1070)	FINANCIAL INSTITUTIONS-BANKS AND TRUST COMPANIES	250 00
(1080)	FINANCIAL INSTITUTIONS-BUILDING AND LOAN ASSOC	250 00
(1090)	FINANCIAL INSTITUTIONS-MONEY LENDERS EXCEPT BANKS	250 00
(1100)	FINANCIAL INSTITUTIONS-MORTGAGE LOAN COMPANY	200 00
(1110)	FINANCIAL INSTITUTIONS-PERSONAL FINANCE CO	250 00
(1120)	FIRE EXTINGUISHER SERVICES	125 00
(1130)	FLEA MARKET	1,500 00
(1140)	FLORIST	100 00
(1150)	FUNERAL HOME	250 00
(1160)	FURNITURE REFINISHERS	100.00

## G

(1170)	GAS COMPANIES-SELLING BOTTLED GAS	100 00
--------	-----------------------------------	--------

(1180)	GAS COMPANIES-SELLING THRU PIPELINE	400 00
(1190)	GOLF COURSE	400 00
(1200)	GOLF-DRIVING RANGES/MINIATURE GOLF	120 00
(1210)	GRAVEL, SAND, SOD, DIRT - SALES	100 00

#### H

(1220)	HALLS FOR HIRE	150 00
(1230)	HEALTH CLUBS	125 00
(1240)	HOME HEALTH CARE SERVICES	100 00
(1250)	HOSPITALS UP TO 50 BEDS	375 00
(1260)	HOSPITALS - EACH BED OVER 50	5 00
(1270)	HOTELS, LODGING HOUSES AND MOTELS-PER ROOM	4 00
(2690)	HOUSE CLEANING (See 2690 WINDOW AND HOUSE CLEANING)	

#### I

(1280)	ICE CREAM VENDORS	100 00
(1290)	ICE CREAM VENDORS-EACH ADDITIONAL VEHICLE	20 00
(1300)	IMPORT AND/OR EXPORT COMPANY	125 00
(1310)	INSTRUCTIONAL CLASSES	125 00
(1320)	INSURANCE ADJUSTER-EACH	60 00
(1330)	INSURANCE AGENCY OFFICE-LOCATED IN CITY	125 00
(1340)	INSURANCE AGENT-EACH	80 00
(1350)	INSURANCE COMPANIES	200 00
(1360)	INSURANCE-TITLE (WITH AN OFFICE)	125 00
(1370)	INTERIOR DECORATORS	120 00

#### J

(1380)	JANITORIAL	125 00
--------	------------	--------

**L**

(1390)	LABOR UNION ORGANIZATIONS	250 00
(1400)	LANDSCAPING/GARDENING	125 00
(1420)	LAUNDROMAT - EACH MACHINE	5 00
(1430)	LAWN MAINTENANCE	125 00
(1440)	LAWN MAINTENANCE -EACH ADDITIONAL VEHICLE OR TRUCK	20 00
(1450)	LEASING - EQUIPMENT, TRUCKS, TRACTORS	200 00
(1460)	LEASING - FURNITURE, TOOLS, ELECTRONICS, EQUIPMENT	200 00
(1470)	LIMOUSINE SERVICE	200 00
(1480)	LIMOUSINE SERVICE - PER EACH ADDITIONAL LIMOUSINE	20 00
(1490)	LOCKSMITHS	125 00

**M**

(1500)	MACHINE SHOPS	150 00
(1510)	MAIL ORDER BUSINESSES	125 00
(1520)	MAINTENANCE COMPANIES	125 00
(1530)	MANUFACTURE & MANUFACTURING 1-10 PEOPLE	150 00
(1540)	MANUFACTURE & MANUFACTURING 11-25 PEOPLE	100 00
(1550)	MANUFACTURE & MANUFACTURING OVER 25 PEOPLE	200 00
(1560)	MANUFACTURE & MANUFACTURING-EA TRUCK IF TRANSPORTING	50 00
(1570)	MARBLE AND GRANITE WORKS	100 00
(1580)	MASSAGE SALONS	125 00
(1590)	MEDICAL CLINICS	200 00
(1600)	MEDICAL/DENTAL LABS	200 00
(1610)	MERCHANTS, RETAIL PLUS PER \$1,000 OR FRACTION INVENTORY (MAX - \$6,000)	200 00 13 00
(1630)	MERCHANTS WHOLESALE PLUS PER EA \$1,000 OR FRACTION INVENTORY (MAX - \$90,000)	150 00 0 75

1650)	MESSENGER SERVICE	60 00
(1660)	MESSENGER SERVICE- EACH VEHICLE	20 00
(1670)	MICRO FILM STORAGE	150 00
(1680)	MOBILE HOME PARK	300 00
1690)	MOBILE HOME SALES	150 00
(1700)	MONUMENTS AND TOMBSTONES	100 00
1710)	MOTION PICTURE THEATRE 500-1,000 SEATS	375 00
(1720)	MOTION PICTURE THEATRE 1000 SEATS	450 00
(1740)	MOTION PICTURE THEATRE - CANDY AND POPCORN CONCESSION	40 00
(1750)	MOVING COMPANY W/STORAGE	150 00
(1760)	MUSIC/RECORDING STUDIO	120 00

#### N

(1770)	NEWSPAPER PUBLISHERS BUREAU AGENCY	125 00
(1780)	NEWSPAPER PUBLISHERS DAILY	200 00
(1790)	NEWSPAPER PUBLISHERS NEWSSTANDS-VENDING MACHINE	10 00
(1800)	NEWSPAPERS PUBLISHED WKLY, SEMI-MONTH OR MONTHLY	120 00
(1810)	NEWSSTANDS	50 00
(1820)	NIGHT CLUB	400 00
(1830)	NURSERIES TREES/PLANTS	100 00

#### P

(1840)	PACKERS OR SHIPPERS	100 00
(1850)	PACKING HOUSES	80 00
(1860)	PARCEL DROP SERVICE	100 00
(1870)	PARCEL/MESSENGER DELIVER	60 00
(1880)	PARCEL/MESSENGER DELIVER PER VEHICLE	10 00
(1890)	PARKING LOTS 1 TO 25 CARS	100 00

(1900)	PARKING LOTS OVER 26 CARS	125 00
(1910)	PAWNBROKERS	400 00
(1920)	PEDDLERS - STREET VENDORS	100 00
(1930)	PHOTO LAB	125 00
(1940)	PHOTOGRAPHERS	100 00
(1950)	PHOTOGRAPHERS STUDIO - ACCESSORY USE	125 00
(1960)	PHOTOGRAPHY STUDIOS	100 00
1970)	PIANO TUNERS	40 00
(1980)	PRINTING	125 00
(1990)	PRIVATE SCHOOLS LESS THAN 50 PUPILS	100 00
(2000)	PRIVATE SCHOOLS MORE THAN 50 PUPILS	150 00
(2010)	PRODUCTION STUDIO	150 00
(2020)	PROFESSIONALS - EACH	120 00
(2030)	PROMOTERS	250 00

## R

(2040)	REAL ESTATE BROKER WITH NO AGENTS	120 00
(2041)	REAL ESTATE BROKER WITH 2 - 4 AGENTS	175 00
(2042)	REAL ESTATE BROKER WITH 5 - 25 AGENTS	225 00
2043)	REAL ESTATE BROKER WITH 26 - 60 AGENTS	325 00
(2044)	REAL ESTATE BROKER WITH OVER 60 AGENTS	525 00
(2050)	REAL ESTATE PROPERTY MGMT	125 00
(2060)	OPEN	
(2070)	RENTAL CLOTHING/UNIFORMS	125 00
(2080)	RENTAL FURNITURE, TOOLS, ELECTRONICS, EQUIPMENT	125 00
(2090)	REPAIR WATCH AND JEWELRY	100 00
(2100)	REPAIR - APPLIANCES AND ELECTRONICS	100 00

2110)	REPAIR - AUTOMOTIVE	125 00
(2120)	REPAIR - BUSINESS MACHINES	100 00
(2130)	REPAIR - HEAVY EQUIPMENT	125 00
(2140)	REPAIR - MISCELLANEOUS	100 00
(2150)	REPRODUCTION - XEROX PHOTOCOPY	100 00
(2160)	RESEARCH LABORATORIES	150 00
(2170)	RESTAURANTS 0 TO 25 SEATS	100 00
(2180)	RESTAURANTS 101 OR MORE	300 00
(2190)	RESTAURANTS 26 TO 100 PERSONS	200 00
(2200)	RESTAURANTS DRIVE IN	100 00
(2210)	RETIREMENT ADULT LIVING 1 TO 25 BEDS	150 00
(2220)	RETIREMENT ADULT LIVING OVER 26 BEDS	300 00
(2230)	RINKS - SKATING, ROLLER	200 00

**S**

(2240)	SALES OFFICE NO STOCK	100 00
(2240)	SALES OFFICE NO STOCK	100 00
(2250)	SALESPERSON	100 00
(2260)	SANITATION PER TRUCK	100 00
(2270)	SECRETARIAL SERVICE	150 00
(2280)	SECURITY COMPANIES	125 00
(2290)	SEPTIC TANK CLEANING	150 00
(2300)	SERVICE STATIONS/FUEL-BASE	100 00
(2310)	SERVICE STATIONS/FUEL-EACH ADDITIONAL PUMP	5 00
(2320)	SIGN SHOPS	125 00
(2330)	SNACK BARS AS ACCESSORY USE	60 00
(2340)	STORAGE 1-50 UNITS FOR RENT	150 00
(2350)	STORAGE 51-OVER UNITS FOR RENT	300 00

(2360)	STORAGE WAREHOUSE	120 00
(2370)	STORAGE-BLASTING MATERIALS	2,000 00
(2380)	SWIMMING POOL MAINTENANCE	125 00
(2390)	SWIMMING POOL MAINTENANCE-EACH TRUCK	20 00

**T**

(2400)	TANNING SALONS 1 TO 5 UNITS	100 00
(2410)	TANNING SALONS (AS ACCESSORY USE)	50 00
(2420)	TANNING SALONS-EACH ADDITIONAL UNIT OVER 5 UNITS	10 00
(2430)	TATTOO PARLOR	150 00
(2440)	TAX PREPARATION SERVICE	150 00
(2450)	TAXICABS 1 TO 3	100 00
(2460)	TAXICABS OVER 3-PER EACH CAB	20 00
(2470)	TAXIDERMISTS	60 00
(2480)	TELECOMMUNICATION SERVICES	100 00
(2490)	TELEMARKETING SALES	100 00
(2500)	TELEPHONE COMPANIES	300 00
(2510)	TELEVISION AND RADIO STATION	200 00
(2520)	TOWING SERVICE (WRECKING, HAULING, SALVAGE)	80 00
(2530)	TRANSPORTATION PRIVATE SCHOOL - EACH VEHICLE	50 00
(2540)	TRAVEL AGENCY	125 00
(2550)	TRUCKING OR TRANSPORT CO	150 00
(2560)	TRUCKING OR TRANSPORT CO-PER EACH TRUCK	40 00
(2570)	TRUCK/TRAILER RENTAL OR LEASING	150 00
(2580)	TRUCK/TRAILER RENTAL OR LEASING-EACH VEHICLE	20 00

**U**

(2590)	UNCLASSIFIED	120 00
(2600)	UNIFORM SERVICE (TOWEL, LINEN, DIAPER)	125 00
(2610)	UPHOLSTERER	100 00

**V**

(2620)	VEHICLE LEASING CO	150 00
(2630)	VEHICLE SHOWROOM-NEW VEHICLES	150 00
(2640)	VEHICLE SHOWROOM-USED VEHICLES	200 00
(2650)	VEHICLE UPHOLSTERY/TOP SHOP	125 00
(2660)	VEHICLES WINDOW TINTING	125 00
(2670)	VENDING DISTRIBUTOR	125 00
(2680)	VENDING - EACH MACHINE AS ACCESSORY USE	30 00

**W**

(2690)	WINDOW AND HOUSE CLEANING	80 00
--------	---------------------------	-------



## *City of Miami Gardens*

17801 NW 2<sup>nd</sup> Avenue, Suite 201  
Miami Gardens, Florida 33169

Mayor Shirley Gibson  
Vice Mayor Aaron Campbell  
Councilman Melvin L. Bratton  
Councilman Oscar Braynon II  
Councilwoman Audrey King  
Councilwoman Sharon Pritchett  
Councilwoman Barbara Watson

### MEMORANDUM

**To:** The Honorable Mayor &  
City Council Members

**From:** Dr. Danny O. Crew  
City Manager

**Date:** March 5, 2004

**Re:** Occupational License Ordinance

---

**RECOMMENDATION:** Approve the occupational license ordinance and associated fee schedule.

#### **REASONS:**

An occupation license is the statutory method for cities and county's "to grant the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction." Prior to incorporation, occupational licenses were issued by Miami-Dade County; however, since incorporation, Miami-Dade County has declined to issue occupation licenses on behalf of the City. This is an important method for the City to ensure that businesses are operating in proper zoning districts as well as an important source of revenue to the City. It is critical that the City adopt its own ordinance and begin enforcement as soon as possible.

The ordinance presented here was crafted from several ordinances and would adopt the City of Miramar's rate schedule. This is important as we currently do not have the staff or time to create our own schedule. At some time in the future, if City Council desires, we can review the fees and go through the special statutory process for developing our own.